O r d e r: (Per BRSR, J)

The petitioner challenges the notice dated 1-8-2003 issued by the 2nd respondent proposing to take appropriate action for realization of the property tax in respect of the premises in question for the period commencing from 1997-1998 to 2003-2004 amounting to Rs.2,27,512-00. The notice is purported to have been issued in exercise of the power conferred upon the authority under Rule 2of the Schedule of Andhra Pradesh Municipalities Act, 1965. The petitioner also prays for issuance of a consequential direction directing the Government of Andhra Pradesh to extend the exemption from payment of property tax under Assessment Nos. 4503 and 6298 in respect of premises No. 11-1-14, Kakinada.

The averments made in the affidavit filed in support of the writ petition were some what interesting and few details as stated, may have to be noticed.

The petitioner described itself as "Mulukutla AtchutaRamayya Government Educational Trust represented by its Person-in-Management". One T.Kameshwara Rao s/o T.S. Ramachandra Murthy swear the affidavit filed in support of the writ petition. In the affidavit it is stated that the petitioner's association is a Charitable Institution and the same has been classified under Sec. 6 (c) of the A.P. Charitable and Hindu Religious Institutions and Endowments Act, 1987. It is further stated that the petitioner's trust has been constituted for the purpose of promoting the education to the poor people by establishing convents etc. It is not a profit earning society. It is further stated that "the entire building premises of the petitioner's Trust is being utilized for the purpose of Endowments Department and no part of the building is used with a motive to gain any profit. The petitioner does not furnish the details about the ownership of the premises in question. It is not stated as to for what purpose the premises is being used by the petitioner's society except stating that the entire building premises of the petitioner's Trust is being utilized for the purpose of Endowments Department. It is not stated in the affidavit as to on what basis the petitioner claims exemption from payment of property tax. The petitioner in nut shell is challenging the action of the 2nd respondent in demanding the petitioner to pay the property tax with effect from 1997-98 to 2003-2004 which according to the petitioner is illegal and unconstitutional. The petitioner claims the benefit of

exemption from payment of property tax in terms of Sec. 88(1) (c) of the A.P. Municipalities Act, 1965.

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B.Sudershan Reddy, J.

7th June, 2005

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Ramesh Ranganathan, J.

grr